

## IDAPA 35 - IDAHO STATE TAX COMMISSION

### 35.02.01 - TAX COMMISSION ADMINISTRATION AND ENFORCEMENT RULES

DOCKET NO. 35-0201-0901

### NOTICE OF INTENT TO PROMULGATE RULES - NEGOTIATED RULEMAKING

**AUTHORITY:** In compliance with Sections 67-5220(1) and 67-5220, Idaho Code, notice is hereby given that this agency intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Sections 63-105 and 63-3039, Idaho Code.

**MEETING SCHEDULE:** A public meeting on the negotiated rulemaking will be held as follows:

**TUESDAY - JULY 14, 2009 - 1:30 - 3:30 p.m.**

**IDAHO STATE TAX COMMISSION  
800 Park Blvd. Plaza IV  
Boise, ID 83712  
1st Floor, Conference Room 5**

**METHOD OF PARTICIPATION:** Persons wishing to participate in the informal negotiated rulemaking must do the following:

Participants may provide oral presentations and/or submit written comments that identify the participant's specific problems with the rule and recommended solutions. Participants wishing to attend the meeting should contact Shelley Sheridan at (208) 334-7544.

**DESCRIPTIVE SUMMARY:** The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principle issues involved:

Administration and Enforcement Rule 200 addresses the examination of books, witnesses, and discovery. With the continual changes to and advancements in information technology in recent years, the Tax Commission is faced with increased challenges in auditing taxpayer books and records. Encouraging taxpayers to make available to auditors electronically generated books and records would increase the efficiency of these audits by minimizing the amount of taxpayer time and resources as well as state resources that are expended as a result of the audit. The ability to retain either an electronic reproduction or a hard copy of records reviewed during an audit is also vital to the successful resolution of an audit.

As a result of these issues, the Tax Commission is amending Administration and Enforcement Rule 200. Provisions previously enacted by the Multistate Tax Commission and other states will be considered for inclusion in the rule, including definitions related to information technology.

**ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING COPIES:** For assistance on technical questions concerning this negotiated rulemaking or to obtain a copy of the preliminary draft of the text of the proposed rule, contact Janice Boyd at (208) 334-7544. Anyone may submit written comments regarding this negotiated rulemaking. All written comments must be directed to the undersigned and must be delivered on or before July 10, 2009.

DATED this 29th day of May, 2009.

Janice Boyd  
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